IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 12TH SEPTEMBER 2007 / 21ST BHADRA 1929

WP(C).No. 27151 of 2007(G)

PETITIONER:

SMT.JYOTHI,
M/S.SUBHASH AGENCIES,
T.D.ROAD, ERNAKULAM.

BY ADV. SRI.M.K.SUBHAKARAN
SRI.P.P.VARUGHESE

RESPONDENTS:

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1. SALES TAX OFFICER,
1ST CIRCLE, ERNAKULAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THEVARA, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES,
CIVIL STATION, KAKKANAD, KOCHI-30.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27151 of 2007

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Dated this the 12th day of September, 2007.

JUDGMENT

The petitioner is challenging Ext.P4 order whereunder the appellate authority directed payment of one third as condition for stay. Even though counsel submitted that decision of the Supreme Court with regard to exemption on cotton-tarpaulin is in favour of petitioner, Government Pleader submitted that exemption granted by the Supreme Court was based on additional excise duty paid which was not payable during the year 2002-2003 and therefore, Commissioner clarified the issue against the petitioner. In any case there is no need for this court to decide the case pending before the appellate authority on merits. However, having regard to the contentions raised, I reduce the payment to 20% of balance tax instead of one third as ordered in Ext.P4. The petitioner is granted time till 30th of this month to make payment.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms